

EXHIBIT 10

POSITION PAPER

SUBJECT: Audit, Inspection, or Evaluation Report Title

Audit, Inspection, or Evaluation Report Number

Final Audit, Inspection, or Evaluation Report Date

AUDIT, INSPECTION, OR EVALUATION RECOMMENDATION: (insert specific language from the final audit, inspection, or evaluation report)

ISSUE: (briefly describe the basic OIG/Organizational Unit disagreement on the audit, inspection, or evaluation recommendation)

BACKGROUND: (provide any appropriate background information, including only material discussed or referenced at the Agency Resolution Council meeting; no new information may be presented in the position paper unless all Council participants agree in advance.)

DISCUSSION: (present the organizational unit's or OIG's position on the issue to be resolved; this section may also be used to discuss the other party's position on the issue as explained at the Agency Resolution Council meeting as well as any applicable legal opinions.)

PROPOSED RESOLUTION: (present a proposed resolution action that the Deputy Secretary is being requested to adopt as the Department's final management decision; the organizational unit must include appropriate implementation actions and milestones with specified dates to preclude misunderstandings following the Deputy Secretary's decision.)

SIGNATURE:

NAME:

TITLE:

DATE: